

THE MAHARASHTRA APPELLATE AUTHORITY FOR ADVANCE RULING FOR GOODS AND SERVICES TAX
(constituted under Section 99 of the Maharashtra Goods and Services Tax Act, 2017)
ORDER NO. MAH/AAAR/SS-RJ/32/2018-19 **Date- 23.04.2019**

BEFORE THE BENCH OF

(1) Smt. Sungita Sharma, MEMBER

(2) Shri RajivJalota, MEMBER

Name of the Appellant	Assistant Commissioner, Central Tax, Division-IV, CGST, Pune-II Commissionerate
Details of appeal	Appeal No. MAH/GST-AAAR-32/2018-19 dated 23.01.2019 against Advance Ruling No. GST-ARA-33/2018-19/B-118 dated 28.08.2018
Legal Name of the Respondent	Lions Club Of Poona Kothrud
GSTIN Number/User Id	271800000726ARI/URD
Registered Address/Address provided while obtaining user id	201, 2 nd Floor, Lotus Residency, Opp. to Lane Joshis Railway Museum, Kothrud, Pune- 411 038

PROCEEDINGS

(under Section 101 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

At the outset, we would like to make it clear that the provisions of both the CGST Act and the MGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provisions under the MGST Act.

The present appeal has been filed under Section 100 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 [hereinafter referred to as "the CGST Act and MGST Act"] by Assistant Commissioner, Central Tax, Division-IV, CGST, Pune-II Commissionerate (herein after referred to as



the "Appellant" or "the Department" interchangeably) against the Advance Ruling No. GST-ARA-33/2018-19/B-118 dated 28.08.2018

BRIEF FACTS OF THE CASE

- A. Lions Clubs are autonomous units those collect fees from their members in order to conduct social activities and meet their administrative costs. Similarly, Lions Districts collect fees from Clubs and Cabinet Members to manage District activities.
- B. It was felt by M/s Lions Club of Poona, Kothrud (hereinafter referred to as the respondent) that under the principle of mutuality and since the fees so collected are only pooled together for convenience of conducting social activities, paying meeting expenses and administrative expenses, should not be brought under the purview of GST.
- C. The question raised by the respondent before the Advance Ruling Authority was "Since the amount collected by individual lions clubs and lions districts is for convenience of lions members and pooled together only for paying meeting expenses and communication expenses and the same is deposited in a single bank account, as there is no furtherance of business in this activity and neither any services are rendered nor are any goods being traded, whether registration is required by them or not."
- D. The Authority for Advance Ruling vide its order dated 28.08.2018 ruled that the GST is not applicable on the fees collected by the Lions Club and hence need No Registration under GST Act.
- E. Against the said Ruling the department is in appeal vide its Appeal filed on 23.01.2019 before the Maharashtra AAAR with a request to condone the delay in filing appeal.

Grounds of Appeal

1. The said ruling seems to be on wrong footings in as much as no proper weightage has been given to the actual field activities as stated by the Applicant(herein respondent) that Lions Club and Lions District consists of association of persons, joined together to undertake social activities without any profit motive. Funds collected as fees are pooled together to be expended for



meeting expenses and forwarding to international office for administrative expenses. Surplus, if any, is used for charitable activities.

2. In this regard, the following submissions are made.

2.1 **Legal position from 01-07-12 to 30-06-17:**

There seemed to be a fact that the club and members were not distinct persons, levy of service tax on such clubs/ associations was not to be warranted. Principally, there should be existence of two sides/entities for having transaction as against consideration. In a member's club, there is no question of two sides - members and club, both are the same entity. However, with effect from 1-7-2012, the word "service" has also been defined under Section 65 (44) of the Finance Act, 1904, the excerpt of the definition is as under;

"service" means any activity carried out by a person for another for consideration, and includes a declared service, but shall not include—

- (a) _____
- (b) _____
- (c) _____

Explanation 3. — For the purposes of this Chapter,

(a) an unincorporated association or a body of persons, as the case may be, and a member thereof shall be treated as distinct persons;

(b) _____

Explanation 3(a) to the said Section states that for the purposes of this Chapter, an unincorporated association or a body of persons, as the case may be, and a member thereof shall be treated as distinct persons. Therefore, deeming provision has been introduced with effect from 1-7-2012 to the effect that the club and members are deemed to be separate persons. In view the given situation, respondent agrees that club and its members were two distinct persons, at that time.

3. After introduction of GST w.e.f. 01-07-17, GST is levied on all types of supplies which are-

- (i) made for consideration; and
- (ii) are for the purpose of furtherance of business



The definition of "business" under Section 2(17)(e) of the CGST Act, 2017 states that-

"business" includes provision by a club, association, society, or any such body (for a subscription or any other consideration) of the facilities or benefits to its members.

Thus, the definition is enough comprehensive to include a service by way of a subscription to its members by a "club" in the term captioned as "business".

Moreover, the "business" i.e. "furtherance of business" is duly Incorporated in the definition of "scope of supply", as defined under Section 7 (a) of the Central Goods and Services Tax Act, 2017 which is reproduced as under-

"all forms of supply of goods or services or both such as sale, transfer, barter, exchange, licence, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business."

4. Therefore, the Ruling delivered by the Advance Ruling Authority is not legal and proper in as much as element of 'furtherance of business' in the activity do exist even though it is stated that no goods are being traded. Consequentially, a prayer of the respondent that no registration is required, has no leverage and legal backing.
5. As the activity is more appropriately covered, as explained above, under "scope of supply", the Ruling is not acceptable as the same is not supported by the statutory provision.

Also, the term "person" is defined in section 2(84) of the CGST Act, 2017, which is reproduced below-

person" includes— (a) _____

(b) _____

(c) _____

(d) _____

(e) _____



(f)an association of persons or a body of individuals,
whether incorporated or not, in India or outside India;

This definition also is sufficient enough to cover the activity of the Applicant under the GST regime.

6. From the foregoing, it is to conclude that transaction between an association or club and its members will be covered within the scope of supply under Section 7 of the CGST Act, 2017. Hence the same shall be taxable and registration and other formalities shall be followed.
7. The respondents have nowhere expressly submitted and committed that they are not engaged in the activities which may amount to "facilities" or "benefits" to its members. This is very much essential to decide whether the Applicant falls in/out of purview of the definition under "business", as envisaged under section 2(17) of CGST Act, 2017. On the contrary, the written submission states that the Seminars and Institutes for Leadership Development and other forums are only for Lions members and non-lions are not allowed to take part. Thus, funds received from members are utilized for mutual benefit of members.
8. It is pertinent to note here that in the written submission dated 04.07.2018, the respondent himself has stated that –“Administrative and Annual convention cost of Lions Clubs international and similar District costs also programs, seminars and Institutes for Leadership Development and other forums and these programs are only for Lion members and non-lions are not allowed to take part. Thus, funds received from members are utilized for mutual benefit of members ”
9. The element of - "the facilities or benefits to its members" (emphasis supplied) as envisaged under the definition of “business” in Section 2(17) of the CGST Act, 2017 gets satisfied.
10. As per Section 7 of the CGST Act, 2017, the expression "supply" includes all forms of supply of goods or services or both such as sale, transfer, barter, exchange, licence, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business and includes activities specified in Schedule II to the CGST Act, 2017.



11. The business includes provision by a club, association, society, or any such body (for a subscription or any other consideration) of the facilities or benefits to its members.
12. It is pertinent to mention here that in an identical case of the West Bengal Authority for Advance Ruling, Kolkata in case of M/S. The Association of Inner Wheel Clubs in India, has given verdict in favour of the Department. In that order the basic question has been dealt with at length regarding "supply of services" and has rightly made clear distinction between said services and held that such services at best are "incidental and ancillary to the social welfare activity and preferred to classify the above activities under the Services Accounting Code no. 99836.

Respondent's Submission

13. **The Respondents respectfully pleaded to set aside the appeal for the reasons mentioned under-**

13.1. Delay in Filing the Appeal:-

No reasons whatsoever are mentioned for the cause of delay in filing the appeal.

While deciding an application under Section 5 of Limitation Act, the Authority must adopt a liberal approach, *provided there is no gross negligence*, deliberate inaction or lack of bona fide imputable to the party seeking condonation of delay. Further, *while considering the application seeking condonation of delay, the period of delay is not the criteria. A short delay may not be condoned in absence of an acceptable explanation while a large delay may be condoned if the explanation is satisfactory.*

In the appeal filed by the department, it is stated that "However due to unavoidable reasons the same could not be presented within the appealable period."(Covering page of the Application). Reason as to what prevented the Department from filing the appeal is not mentioned neither identified.

In the instant case, the appellants application for condonation of delay is highly casual in nature, it lacks material particulars and do not disclose sufficient cause



for the condoning the delay. Holding thus, the High Court denied to condone the delay and dismissed the appeal. [*Lifelong Media tech (P) Ltd. v. United India Insurance Co. Ltd.* 2018 SCC On Line Del 9559 dated 03-05-2018].

13.2. Nature of Receipts of Clubs and District Cabinet

Major heads of Receipts are mentioned below with reasons as to why they may be considered as Non-Taxable:

Nature of Dues	Submission as to why they should not be subjected to GST
Club Membership fess	<p>Club is an autonomous body; Member pays fees out of which Expenses are met that generally are in the form of:-</p> <ul style="list-style-type: none"> i) Meeting Expenses ii) Printing of Circulars iii) Stationery iv) Postage v) Greetings vi) Fees payable to International office vii) Fees payable to Multiple office <p>It can be seen that the amounts collected by way of fees are only pooled together for the sake of convenience.</p> <p><i>No other facilities or benefits such as sports, fitness, recreation, lifestyle, entertainment and personal transportation are provided to its Club members.</i></p>
Cabinet Membership Fees Collected by District	<p>Cabinet members are representatives of various Clubs in defined Area (e.g. District 3234 D2 consist of 3 Revenue Districts Pune, Ahmednagar & Nashik) they collectively form policies and Social Activities for Clubs in the District fees collected from Cabinet Members are used to defray</p> <ul style="list-style-type: none"> i) Meeting Expenses of Cabinet Members ii) Printing of Circulars iii) Stationery iv) Postage



	<p>v) Greetings</p> <p><i>No other facilities or benefits such as sports, fitness, recreation, lifestyle, entertainment and personal transportation are provided to its Cabinet Members.</i></p>
Seminars for the Members	<p>These are events where members are enlightened the need of Social Services to be conducted and motivate them to conduct and involve in more social causes. At District Conventions, Social Activities conducted at District Level are conveyed and various leaders are selected for ensuing years. In summary the members are motivated to become empowered to discharge social cause and no other benefits ensue to the Member.</p>
Multiple Dues	<p>These are dues collected on behalf of Multiple District (which combine many Districts). At District level, these dues are collected (App. Rs. 37/member) and forwarded to Multiple District Authorities.</p> <p>Thus, instead of each Club paying to Multiple District Authorities, District Collect these Dues and collectively remits to Multiple District Authorities. These receipts cannot be termed as Income of individual District.</p>

13.3. Adherence to the Principle of Mutuality

The Lions Clubs and District are what can be termed as an “**Association of Person**”, An agreement is drafted; based on which it gets PAN (Permanent Account Number) under Income Tax Act, 1961. It is pertinent to note that the said Agreement consist following clauses:-

PREAMBLE PART

And whereas it is of paramount importance that the object of the Body of Individuals shall always be for the mutual benefit of the Members and not to earn profits.

AND WHEREAS it is decided more particularly there shall be a complete identity between the contributors and the participants. Any surplus in the common fund



shall therefore not constitute income but will only be an increase in the common fund meant to meet sudden eventualities.

AND WHEREAS it is decided that the participants shall not have property rights to their share in the common fund, nor can they sell their share. Cessation from membership would result in the loss of right to participate without receiving a financial benefit from the cessation of the membership.

13.4. Clauses in Body of Individual Agreement

The Body of Individuals may collect funds from each member as decided from time to time on its membership

Such funds collected shall be utilized only for paying Members meeting expenses for formulation of policies and directions; administrative expenses, office supplies; communication and such other incidental expenses for updating education for the purpose of carrying on Service activities in a better manner.

The Members shall not be entitled to any facilities whatsoever such as sports, fitness, recreation, lifestyle, entertainment and personal transportation etc.

13.5. Incorrect claim in Departmental Appeal as to "Declaration of No facilities provided":-

It is stated on the page no. 3 of the Form ARA – 03, in the appeal filed by the department as, *"The applicant have nowhere expressly submitted and committed that they are not engaged in the activities which may amount to "facilities" or "benefits" to its members". (Emphasis provided)*

But in the submission made to Advance Ruling Authority, Mazgaon, we had already made the declaration that no "facilities" or "benefits" are being provided to its members.

Also, the order itself after considering the applicants declaration has stated on Page 10 of the order, "As can be seen, a supplier is one who provides goods and services, whether on his own or on behalf. In the present case, the club is not formed to provide any facilities or benefits to its members."



Thus the appeal itself is based on factually incorrect assumption.

14. West Bengal decision:-

Advance Ruling Mechanism in GST as stated is very clear that

“Application for advance ruling shall not be admitted in cases where the question raised in the application is already pending or decided in any proceedings in the case of an applicant under any of the provisions of CGST Act.”

Thus, it can be clearly stated that the Ruling as decided by West Bengal Authorities suffers from this inherent flaw and is void ab initio.

Personal Hearing

15. A personal Hearing in the matter was conducted on 28.03.2019, wherein Shri Manoj Kumar Jha, the Jurisdictional officer, representing on behalf of the Appellant as well as ShriAbhay Shastri, C.A., representative of the Respondent, reiterated their written submissions, made before us. The Jurisdictional Officer also submitted reasons for delay in filing of the appeal and requested to condone the delay of 10 days.

Discussion and Findings

16. Heard both the parties and have also gone through the facts of the case and written submissions made by the Appellant as well as Respondent.

We observe that there is a delay of 10 days in filing the said appeal by the appellant and there is a request for condonation of the delay which has been opposed by the respondent on the grounds that no reasons have been cited by the appellant for the said delay.

The jurisdictional officer, during the hearing of the case, has submitted that there was an issue about the jurisdiction of the respondent. In fact, the respondent was not registered and due to urgency, the appellant had represented the case before the AAR. Due to this issue, the ruling of AAR remained unattended at the hands of the appellant who were shown as respondents in the AAR ruling and time lapsed in taking a suitable decision. We



find merit in the argument advanced by the jurisdictional officer and we are satisfied that the appellant was prevented by a sufficient cause from presenting the appeal within period of thirty days from the receipt of the said ruling of AAR and accordingly allow the appellant to present the appeal within a further period of 30 days in terms of proviso to sub section 2 of section 100 of the CGST Act 2017.

Now, we will discuss the appeal on merit.

On perusal of the entire case records, placed before us, the moot issues are as under:

- (a) Whether the Clubs or Associations and the members thereof can be considered as distinct persons or not.
- (b) Whether the activities, undertaken by the Respondent by way of organizing the Leadership program exclusively for their Lion members, can be considered as service or not.
- (c) Whether the fee collected by the Respondent i.e. the Lions Club from its members in the form of entrance fee and annual membership fee can be treated as consideration or not.
- (d) Whether the transaction between the Respondent i.e. Lions Club and its members can be construed as supply or not.

17. Now, to start with our discussion, we will first examine the issue (a), enumerated above, which is whether the Club or Association and the member thereof can be considered as distinct persons or not in terms of the provisions of the CGST Act. To determine this, we will first discuss the meaning of person in terms of Section 2(84) of the CGST Act, 2017, which is being reproduced herein below:

“person” includes-

(a) Individual

(b).....

.....

(e) an association of persons or a body of individuals, whether incorporated or not, in India or outside India;

(f)



It has been submitted before us by the Respondent, as matter of fact that Lions Clubs and Lions Districts consist of Association of Person. In this regard, reference has also been made to the Agreement, based on which it got PAN under the Income Tax Act. Therefore, on the basis of this fact, it can be concluded that the Lions Club is a 'person' in terms of the provision made in the CGST Act, 2017. Moreover, the above definition of the "**person**" also includes an individual, which means that the members of any club or association is also a **person** in itself. Thus, we find that, in the instant case, there are two distinct persons, one the Lions Club and another is the member thereof. This was also the position prior to the introduction of GST, wherein the Explanation 3(a) to the Section 65(44) of the Finance Act, 1994, which provides the definition of "service", states that for the purposes of this Chapter, an unincorporated association or a body of persons, as the case may be, and a member thereof shall be treated as distinct persons, thereby rendering provision of any facility or benefits by the clubs to their members against subscription or any membership fee under the ambit of service. Accordingly, service tax was leviable on such fees collected by clubs or association from their members.

Though the Respondent i.e. Lions club has contended that the clubs and its members cannot be treated as distinct persons, by making reference to the principle of mutuality stressed upon in the various court judgement, it is observed that all these court rulings cited by the Respondent were in connection with the Income Tax matters. None of these rulings were made under Service Tax and therefore, these rulings will have no implication in service tax issues. Here, we are not concerned with the income earned by the member or clubs from the other. We are only concerned with the element of service, if any, rendered by the club to its members against some consideration, which may be in the form of the entrance fee or membership fee. Therefore, the contention made by the Respondent with regard to the principle of mutuality to establish their claim that the club and its member are not distinct entity is not tenable in so far as taxability in the GST regime is concerned.



18. Further, coming to the issue no.(b) i.e. Whether the activities, undertaken by the Respondent by way of organizing the Leadership program exclusively for their Lion members, can be considered as service or not.

The Respondent have inter-alia submitted that they organize Leadership program exclusively for their Lion members, which covers the aspects of 'how to be a Game Changer'- Management skills, Communication Skills, Executive skills, Leadership Skills etc., which clearly benefits the members of the Club, who have paid the subscription fee to become the Lion members. It is pertinent to note that these Leadership Programs are conducted only for the Lion members. Non-Lion members are not allowed to participate in such programs. Thus, by doing so, the Respondents have rendered activity for the benefit of its members against the membership fee.

Now, we will discuss the meaning of **services** provided in the Section 2(102) of the CGST Act, 2017 which is reproduced herein under:

"services" means anything other than goods, money and securities but includes activities relating to the use of money or its conversion by cash or by any other mode, from one form, currency or denomination, to another form, currency or denomination for which a separate consideration is charged;

Thus, the GST Law has given a very wide connotation to services, which will cover any activity other than which involves goods, money and securities. Therefore, the activity of the Respondent in as much as they are conducting the Leadership Program exclusively for the Lion club members can clearly be considered as service being provided by the Respondent to its members.

19. Now, we want to examine the issue no. (c) above i.e. Whether the fee collected by the Respondent i.e. the Lions Club from its members in the form of entrance fee and annual membership fee can be treated as consideration or not.

For this, we will discuss the meaning of the term 'consideration' envisaged under Section 2(31) of the CGST Act, 2017, the relevant extract of which has been reproduced herein below:

"consideration" in relation to the supply of goods or services or both includes-

- (a) any payment made or to be made, whether in money or otherwise, in respect of, in response to, or for the inducement of, the supply of goods or services or



both, whether by the recipient or by any other person but shall not include any subsidy given by the Central Government or State Government;

(b)

Thus, from the above inclusive definition of the term "consideration", it can decisively be construed that the membership fee collected by the Club from its members is not only meant for meeting the administrative expenses, but is also towards organising the Leadership Program for the direct or indirect benefits of the members. Any Leadership Skill along with other skills discussed supra, imparted to any Lion member is not restricted or limited to any particular project, but the overall impact of such qualities developed in any person stays for his entire life span and the benefits accrued out of such skills will undoubtedly go much beyond the Projects undertaken by the Lions Club. Thus, any membership fee collected by the Lions Club from its members will definitely be understood as "consideration" as the same has been paid for the supply of services.

20. Coming to the issue no. (d) i.e. whether the transaction between the Respondent i.e. Lions Club and its members can be construed as supply or not, we will first discuss the scope of term "supply" as envisaged under Section 7 of the CGST Act, 2017, the relevant portion of which has been reproduced herein under:

(1) For the purposes of this Act, the expression "supply" includes-

"all forms of supply of goods or services or both such as sale, transfer, barter, exchange, licence, rental, lease or disposal made or agreed to be "made for a consideration by a person in the course or furtherance of business."

Thus, the term "Supply", under the GST Act, has got a very wide connotation due to the presence of the clause *"all forms of supply of goods or services or both"*. However, barring specified exceptions and instances, prescribed under Section 7 of the CGST Act, the following two conditions have been imposed to be considered as **"Supply"** under GST Law:

- (i) that such supply should be made by a person for a consideration;
- (ii) that such supply should be made in the course or furtherance of business;



Now, coming to the instant case, it is observed that first condition mentioned above, is squarely satisfied on account of the discussions made in para 19. Now, to determine the compliance of the second condition i.e. whether the supply of service has been made by the respondent in the course or furtherance of business, we will resort to the meaning of "business" as provided under Section 2(17) of the CGST Act, 2017, the relevant portion of which is reproduced herein below:

(17) "business" includes-

(a).....

(b).....

.....

(e) provision by club, association, society, or any such body (for a subscription or any other consideration) of the facilities or benefits to its members;

.....

Thus, on perusal of the above definition of business, it can clearly be concluded that the provision of the leadership program by the Lions Club for the benefit of its members will come under the scope of business.

Thus, it has been established that the supply of the services in the form of organising Leadership Program exclusively for Lion members has been made in the course of business only.

Thus, both the conditions stipulated above for the "Supply" under the GST Law have been adequately fulfilled to lead to the conclusion that the transaction between the Respondent i.e. Lions Club and its members are nothing but supply, and accordingly will attract GST.

21. Now, coming to the ruling made by the Advance Ruling Authority, wherein the members inter-alia observed as under:

- (a) that the Lions Club, in the present case, is not formed to provide any facilities or benefits to its members;
- (b) the fees collected are used for social causes and to meet the expenses incurred in the furtherance of the objective of the Club;



- (c) a Club, association or society as understood under Section 2(17) is one which would provide goods or services or both to its members such as recreation, sports, food etc.
- (d) such activities as the one undertaken by the Respondent, wherein they organise the Leadership and other skill Development program for their subscribed members, do not appear to be for transforming members into leaders generally but for the members to become leaders to perform towards the causes of the club. They, further, observed that here too, the amounts spent are for building and empowering a human resource to help perform the activities of the club in a better way.

On perusal of the observation made by the AAR, it is opined that the members of AAR have interpreted the definition of "**business**" by giving a restrictive meaning of "facilities and benefits" used in the inclusive definition of "business" by comprehending the same to be the activities such as recreation, sports, food etc., which are not there in the definition of the business provided in the CGST Act. Thus, they have not followed the literal rule of construction in so far as the interpretation of the definition of "business" under the CGST Act, 2017 is concerned. It is worth mentioning that the literal rule of interpretation is the most widely accepted rule of legal construction unless the meaning conveyed by literal rule is against the intent and spirit of the legislation. Thus, in the instant case, the AAR has erred by construing the term 'facilities and benefits' only to the extent of recreation, sports, food etc., by going beyond the text of the legislation. The CGST Act has expressly defined the term business, which, inter-alia, includes '*provision by club, association, society, or any such body (for a subscription or any other consideration) of the facilities or benefits to its members*'. Thus, any facility or benefits extended by the Club to its members for a consideration will get covered under the business in so far as the GST law is concerned. It is also difficult for us to comprehend the observation made by AAR, wherein they have opined that such activities as the one undertaken by the Respondent, wherein they organise the Leadership and other skill Development program for their subscribed members, do not appear to be for transforming



members into leaders generally but for the members to become leaders to perform towards the causes of the club, as the objectives or the purpose for the transformation of the members into the leaders is inconsequential in the context of the GST Laws, since there is no mention of term such as objective or purpose in the definition of the term "business" under the GST Act. Accordingly, it is believed that under the GST Law, the intent or objective of any club or association is immaterial in so far as the levability of GST is concerned. Therefore, *provision by club, association, society, or any such body (for a subscription or any other consideration) of the facilities or benefits to its members* will surely attract GST irrespective of the fact that such club is not set up with the objective of providing any goods or service to its members. Hence, the observation of AAR does not hold any legal ground. Therefore, the ruling passed by them on such grounds is not sustainable and merits to be set aside.

In view of the above deliberation, we pass the following order:

ORDER

We, hereby, set aside the ruling made by AAR and subsequently hold that Lions Club of Poona Kothrud, on account of the activities undertaken by them, is liable for taking registration for discharging their GST liability.


(RAJIV JALOTA)
MEMBER




(SUNGITA SHARMA)
MEMBER

Copy to- 1. The Appellant

2. The AAR, Maharashtra

3. The Pr. Chief Commissioner, CGST and C.Ex., Mumbai

4. The Commissioner of State Tax, Maharashtra

5. The Respondent.

6. The Web Manager, WWW.GSTCOUNCIL.GOV.IN

7. Office copy